

might say it was a holiday of sorts, but unfortunately not the kind that will get you a day off work.

May 7 was tax freedom day, and according to the nonpartisan Tax Foundation it was the day that Americans finally stopped working for the Government and started working for themselves and their families.

That's right. Americans worked from January 1 of this year up to May 7—over 4 months—just to pay for the cost of Government at all levels—Federal, State, and local. As a result of tax increases passed in 1993—which I voted against—this is the latest in the year that tax freedom day has ever fallen. That means what I think most Americans already know in their gut: taxes are too high and Government costs too much. Consider:

In 1950, the average income family of four paid less than 5 percent of its income in total taxes and one wage earner could easily support the entire family. Today that same average income family pays about 24 percent to the Federal Government alone, 38 percent when you add in State and local taxes—the highest percentage in American peacetime history.

Because taxes are so high, middle-class incomes are being squeezed—not to support the family, but to support the Government.

What's even more disturbing is that the pressure to earn more leaves us with less time and energy to spend with our children or to get involved with our church or community. And when that happens our whole Nation suffers because our children suffer.

The corrosive and damaging effect of taxation on America's working families must be corrected. One giant step in the right direction is a \$500 per child tax credit—a measure I am supporting in Congress.

With this credit, a family of four earning \$30,000 would have its 1996 Federal income tax cut in half and the entire Federal tax burden of 4.7 million working families at the lowest income levels would be eliminated completely.

I am also supporting repeal of the 1993 gas tax increase of 4.3 cents per gallon. Of all the forms of taxation, the gas tax is one of the most unfair because it falls disproportionately on those at the bottom of the economic ladder.

Combined, these two tax cuts will provide some long overdue tax relief for America's working families. And wouldn't it be nice if tax freedom day fell a little earlier next year?

#### A TRIBUTE TO SHELDON STIEFELD

HON. CHARLES E. SCHUMER

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, May 29, 1996*

Mr. SCHUMER. Mr. Speaker, I rise today to honor an outstanding educator and mentor in Brooklyn, Mr. Sheldon "Shelly" Stiefeld, who is retiring after 34 years of service to New York's public schools. Thousands of youngsters have learned a great deal from Shelly and his wife. Their tireless work and energy have done much to ensure the success of Brooklyn students.

I am especially familiar with Shelly's outstanding teaching abilities as he was my world

history teacher at James Madison High School in Brooklyn. As an 11th grader, I was dazzled by his animated lectures and became entranced by his knowledge of different cultures and traditions. I am deeply grateful to him for giving me a strong basis for a future career in government.

It gives me great pleasure to join all the parents, students and friends in honor of Shelly Stiefeld's commitment to public education and academic excellence. My educational training under Shelly left me with a positive view of Brooklyn public schools. My own children follow the same path, as they also attend public schools. Shelly's retirement will certainly come as a loss to those who were fortunate enough to grow under his tutelage.

#### ST. CROIX HIGH SCHOOL MIXED CHORUS, JAZZ CHOIR AND VISUAL ENSEMBLE

HON. VICTOR O. FRAZER

OF THE VIRGIN ISLANDS

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, May 29, 1996*

Mr. FRAZER. Mr. Speaker, I rise today to pay special recognition to the St. Croix Central High School Mixed Chorus, Jazz Choir, and Visuals Ensemble under the direction of Mr. Otis Alexander. Their recent participation in the North American Music Festival which was held at the Georgia Institute of Technology in Atlanta, and McEachern High School in Powder Springs, GA, on April 10–14, 1996, is reflective of their desire to excel.

The mixed chorus in the open Division AAA and the jazz choir in the same division won two trophies for outstanding performances. The visual ensemble received a plaque for the excellent choreography which was set to the music "Magdalena" by Sergio Mendez.

Fourteen high school choruses, jazz choirs, madrigal singers, marching bands, and orchestras from four States and the Virgin Islands competed in this national music festival. The Virgin Islands performance is a testament to their hard work and determination to succeed. Their accomplishments are also a reflection of the dedication of Mr. Otis Alexander, and accompanists Mr. Daryl Richards and Ms. Barbara Brown.

The 57 students from St. Croix Central High School enjoyed the honor of bringing to the Virgin Islands two trophies and a plaque which symbolized their excellent performance. Their participation in this music festival will be etched in their minds for many years to come.

The following students are true Ambassadors for the U.S. Virgin Islands: Rawlston Benjamin, Jermain Blair, Ajene Browne, Junita Chapman, Josette Cobb, Arthur Connor, Dwayne Cromwell, Diane Cruickshank, Kenya Daniels, Kaleema de'Lande, Angel Felix, Colleen Francis, Jeannette Garcia, Brian Gardine, Craig George, Pete Gibson, Cherie Gordon, Tishri Greenidge, Frank Griffith, Germaine Gumbs, Juana Gumbs, Randy Haile, Jo-Ann Hamilton, Kysha Hendricks, Jenee James, Cliff John, David Jones, Tena Lee, Nicole Logan, Cory McAlpin, Jada McAlpin, Showayne Modeste, Kalila Moorehead, Roberta Munoz, Antonia Navarra, Raymond O'Reilly, Lisa Pascal, Kirby Pascal, Jason Polius, Louisa Prosper, Rona Rawlins, Cheray Reid, Shawn Robles, Travis Rogers, Mervelle

Sage, Lloyd Samuel, Erolyn Sweeney, Marsha Taylor, Akeda Thomas, Latisha Tonge, Estelle Torrens, Isabel Torrens, Tamyka Weekes, Hassan West, Naqueeba Wynter, and Wendy Wynter.

I ask my colleagues to join me today in congratulating Mr. Otis D. Alexander, Mr. Daryl Richards, Ms. Barbara Brown, and the members of the St. Croix Central High School Mixed Chorus, Jazz Choir, and Visual Ensemble for the outstanding contributions they have made on behalf of the Virgin Islands. I wish them the very best as they continue to fulfill their dreams.

#### TRIBUTE TO RABBI AND SARA GARSEK

HON. MARCY KAPTUR

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, May 29, 1996*

Ms. KAPTUR. Mr. Speaker, I rise today to pay tribute to Rabbi Edward and Sara Garsek as they leave our community after more than 20 years of service. Since 1975, Rabbi Garsek has served as the spiritual leader of the Orthodox Congregation Etz Chayim in Toledo. In that capacity he has earned the admiration and respect of the entire Jewish community and beyond that all of the citizenry of our city. Through these years he and his wife Sara have worked lovingly and consistently to raise the spirituality of their extended Toledo family.

An integral part of the Garseks' roles as rabbi and rebbetzin has been as teachers—filling an enormous need in our community, teaching audit education courses, Hebrew High School, Community Hebrew School, as well as Sunday religious school. The benefit of their professionalism is most keenly felt at the Hebrew Academy of Toledo, where they meet daily with their pupils. They will be long remembered by their students.

Rabbi Garsek leads his congregation with a wonderful sense of humility, a warm sense of humor, and a passionate love of Israel—the People and the State. Sara is his perfect complement, a tower of strength in her knowledge, believe, and devotion to the words of the Torah. We in Toledo know them to live by the words of Hillel, "Be of the disciples of Aaron, loving peace and pursuing peace; be one who loves human beings and draws them near to Torah."

Rabbi and Sarah Garsek came to Congregation Etz Chayim bringing with them three very young girls, Chaya, Esther, and Devorah. Over the years, they have been blessed with four more beautiful children, Zev, Shoahana, Rachael, and Yitzchak; a son-in-law, David; and two grandsons, Bentzion and Akiva.

Rabbi and Sara Garsek will be missed, but we know their presence will grace their new community as it has ours.

#### CONGRATULATING LT. COL. AND MRS. KENNETH P. STUART ON 45 YEARS OF SERVICE

HON. BUD SHUSTER

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, May 29, 1996*

Mr. SHUSTER. Mr. Speaker, today I want to recognize a husband and wife who have made